

### Abstract

A method is described for producing at least one small opening (10) in a layer on a  
 5 substrate (1), in particular a semiconductor substrate. The substrate (1) is  
 provided on the upper side (2) with at least one tapering recess (6), which has a  
 tip portion (4) and side walls (5), and the upper side (2) of the substrate (1) is  
 covered at least in the region of the recess (6) with a layer (7) made of an etchable  
 material. According to the invention, the opening (10) is produced from the upper  
 10 side (2) by selective opening of the layer (7) by means of an anisotropic plasma  
 etching method which is matched to the material of the layer (7), the material, the  
 etching gases and the etching parameters being chosen such that in the region of  
 a tip portion (9) of the layer (7), which tip portion (9) lies on the tip portion (4) of the  
 substrate (1), a greater etching rate is produced than in the region of side walls (8)  
 15 of the layer (7) which lie on the side walls (5) of the substrate (1). In addition,  
 calibration standards, bending beams and other component parts, which are  
 produced according to this method, are described (Fig. 1).